

**FISCAL MEMORANDUM
SB 3103 – HB 4032**

February 11, 2008

SUMMARY OF AMENDMENT (014061): Deletes the language of the original bill. Requires the Commissioner of Revenue to collect delinquent business taxes when the county clerk, in the case of a county, or the proper city tax collector, in the case of a municipality, has failed to collect the tax within the first six months of such delinquency. Such collection by the Commissioner must be in accordance with the Tax Enforcement Procedures Act (TEPA). Authorizes county clerks and proper city tax collectors to collect the tax at any time before the Commissioner notifies the taxpayer of an audit or takes any other action authorized under the TEPA.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Revenue – Not Significant
Increase State Expenditures – Not Significant

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note

Assumptions applied to amendment:

- This change in legislative language is not expected to result in any enforcement changes conducted by the Department of Revenue.
- Under current law, the Commissioner is required to collect the tax in such instances of delinquency.
- Any increase to state revenue or expenditures is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

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A handwritten signature in black ink, reading "James W. White". The signature is written in a cursive style with a large, stylized "J" and "W".

James W. White, Executive Director

/rnc